

Amendments to the Specification:

Please replace the paragraph beginning at page 1, line 1 through the end of the application, including the abstract with the attached substitute specification in English.

Please also enter the following amendments:

Please delete previous abstract at page 49 and add the following new abstract:

ABSTRACT OF THE DISCLOSURE

The present invention intends to realize a narrow frame of a system on panel. In addition to this, a system mounted on a panel is intended to make higher and more versatile in the functionality. In the invention, on a panel on which a pixel portion (including a liquid crystal element, a light-emitting element) and a driving circuit are formed, integrated circuits that have so far constituted an external circuit are laminated and formed. Specifically, of the pixel portion and the driving circuit on the panel, on a position that overlaps with the driving circuit, any one kind or a plurality of kinds of the integrated circuits is formed by laminating according to a transcription technique.